

Saltash Town Council VAT Partial Exemption 2024/25

For the year ended 31 March 2025

Appendix A

			VAT relating to:			
Account	Actual Net Amounts 2024/25	Actual VAT	Non-Business	Taxable Supplies	Exempt Supplies	Non-attributable
Operating Income						
Capital Income						
4001 EMF Income	188,910					
4950 Precept	1,388,217					
Total Capital Income	1,577,127					
Burial Authority Income						
4612 BA Cemetery Fees	21,390					
4614 BA Memorial Bench Income	167					
Total Burial Authority Income	21,557					
Burial Board Income						
4600 BB Cemetery Fees (St. Stephens)	8,075					
4605 BB SLA Payment Grass Cutting	659					
Total Burial Board Income	8,734					
P&F Income						
4901 PF Bank Interest Received	111,088					
4908 PF Misc Income	135					
Total P&F Income	111,223					
Guildhall Income						
4200 GH Income - Guildhall Bookings	1,916					
4201 GH Income - Guildhall Refreshments	228					
4206 GH Income - Guildhall Photocopying Income	59					
Total Guildhall Income	2,204					
Library Income						
4517 LI Library - Replacement Membership Cards	13					
4518 LI Library - Photocopying Fees	941					
4523 LI Service Delivery Income - Seagull Bags	10					
4524 LI Library Book Sales	131					
Total Library Income	1,095					
Maurice Huggins Income						
4207 MA Maurice Huggins Room Income	1,230					
Total Maurice Huggins Income	1,230					
Station Income						
4301 SA Isambard House - Bookings	8,043					
4302 SA Isambard House - Refreshment Income	130					
Total Station Income	8,173					
Grounds & Premises Income						
4500 SE Allotment Rents	5,359					
4510 SE Public Footpath Grant	806					
4512 SE National Grid Wayleave Income	15					
4513 SE Water Rates Income	755					
Total Grounds & Premises Income	6,935					
Town & Waterfront Income						
4520 SE Waterfront Income - Trusted Boat Scheme	2,037					
4521 SE Waterfront Income - Annual Mooring Fees	8,614					
4522 SE Waterfront Income - Daily Mooring Fees	7,200					
Total Town & Waterfront Income	17,851					
Total Operating Income	1,756,129					
Operating Expenditure						
Operating Expenditure						
Burial Authority Expenditure						
6000 BA Petrol	360	72		72		0
6001 BA Machinery Maintenance Costs	287	34		34		0
6004 BA General Site Maintenance	608	121		121		0
6009 BA Electricity Costs	345	17		17		0
6010 BA PWLB Loan Repayment & Interest	21,385	0				
6012 BA Memorial (Expenditure)	173	12		12		0
6013 BA Security Alarm Maintenance	186	44		44		0
6014 BA Cemetery Software Subscription	912	260		260		0
Total Burial Authority Expenditure	24,255					
Burial Board Expenditure						
6100 BB Petrol	257	51		51		0
6101 BB Machinery Maintenance Costs	746	95		95		0
6104 BB General Site Maintenance	1,137	267		267		0
6108 BB Tree Survey & Tree Maintenance	480	96		96		0
Total Burial Board Expenditure	2,620					
P&F Expenditure						
6200 PF Bank Charges	1,187	29				29
6201 PF Audit	3,300	420				420
6202 PF Civic Occasions (including Road Closures)	4,182	317				317
6203 PF Mayors' Allowance	5,418	0				0
6204 PF Councillors' Allowance	1,679	0				
6205 PF Insurance	17,642	159				159
6206 PF Youth Council	4,726	0		0		
6208 PF Subscriptions	15,980	4,958				4,958
6210 PF Community Chest	4,015	0		0		
6211 PF Website Maintenance	746	149				149
6213 PF Councillor Training & Expenses	274	50				50
6214 PF Health & Safety	6,462	1,282				1,282
6217 PF Data Protection	80	5				5
6220 PF Festival Fund	15,088	0		0		
6221 PF Town Messenger	3,630	0				0
6222 PF Commissioning Youth Work	59,069	0		0		
6224 PF Professional Costs	5,969	1,192				1,192
6300 PF Telephone	4,019	758				758
6301 PF Stationery/Postage/Printing	4,239	338				338
6302 PF Office & IT Equipment	786	157				157
6303 PF Copier Maintenance	4,822	964				964
6304 PF Broadband	257	52				52
6305 PF Finance Software	3,793	801				801

Account	Actual Net Amounts 2024/25	Actual VAT	Non-Business	Taxable Supplies	Exempt Supplies	Non-attributable
6306 PF IT Maintenance	19,444	3,889				3,889
Total P&F Expenditure	186,810					
P&F Staffing Expenditure						
6650 ST PF Parking Space	286	57				57
6652 ST PF Employers Pension - Monthly Fee	500	0	0			
6655 ST PF Staff Travelling Expenses	209	36				36
6659 ST PF Town Sergeant & Mace Bearer Fees	507	0	0			
Total P&F Staffing Expenditure	1,502					
Guildhall Expenditure						
6400 GH Rates - Guildhall	10,729	0	0			
6401 GH Water Rates - Guildhall	765	0				
6402 GH Gas - Guildhall	3,502	507			48	459
6403 GH Electricity - Guildhall	5,041	1,025			96	928
6404 GH Fire, Security Alarm & CCTV - Guildhall	1,229	244			23	222
6408 GH Cleaning Materials & Equipment - Guildhall	1,176	144			14	130
6409 GH Boiler Service & Maintenance	677	135			13	123
6410 GH General Repairs & Maintenance	3,003	536			50	486
6412 GH Lift Service & Maintenance	2,852	576			54	522
6413 GH Refreshment Costs - Guildhall	428	20			2	18
6414 GH Equipment - Guildhall	658	132			12	119
6418 GH EMF Legal & Professional Fees	9,603	1,837			173	1664
Total Guildhall Expenditure	39,662					
Guildhall Staffing Expenses						
6677 GH Staff Travelling & Mobile Phone Expenses (Guild	98	20			2	18
Total Guildhall Staffing Expenses	98					
Library Expenditure						
6900 LI Rates - Library	13,099	0	0			
6901 LI Water Rates - Library	327	0	0			
6902 LI Gas - Library	3,196	483	483			
6903 LI Electricity - Library	3,414	464	464			
6904 LI Fire, Security Alarm & CCTV - Library	788	176	176			
6908 LI Cleaning Materials & Equipment - Library	739	164	164			
6909 LI Boiler Service & Maintenance - Library	292	58	58			
6910 LI General Repairs & Maintenance - Library	2,326	393	393			
6911 LI TV License & PRS - Library	291	0	0			
6913 LI Refreshment Costs - Library	49	0	0			
6914 LI Equipment - Library	734	147	147			
6918 LI EMF Legal & Professional Fees (Private Contract	600	60	60			
6921 LI IT & Office Costs - Library	1,558	254	254			
6922 LI Library Activities	2,465	174	174			
6923 LI PWLB Loan Repayment & Interest	23,993	0	0			
6975 LI Home Library Service	20	2	2			
Total Library Expenditure	53,890					
Library Staffing Expenses						
6681 ST LI Staff Travelling Expenses (Library)	53	0	0			
Total Library Staffing Expenses	53					
Longstone Expenditure						
7100 LO Rates - Longstone	(6,136)					
7101 LO Water Rates - Longstone	2,345	181	181			
7103 LO Electricity - Longstone	1,580	110	110			
7104 LO Fire & Security Alarm & CCTV - Longstone	89	102	102			
7107 LO Rent - Longstone	4,680	0	0			
7108 LO Cleaning Materials & Equipment - Longstone	650	143	143			
7110 LO General Repairs & Maintenance - Longstone	1,194	210	210			
7121 LO IT & Office Costs - Longstone	616	123	123			
Total Longstone Expenditure	5,016					
Maurice Huggins Expenses						
7000 MA Rates	429	0				
7001 MA Water Rates	339	43			43	
7003 MA Electricity	963	31			31	
7004 MA Fire & Security Alarm	235	44			44	
7008 MA Cleaning Materials & Equipment	310	76			76	
7010 MA General Repairs & Maintenance	156	31			31	
Total Maurice Huggins Expenses	2,433					
Maurice Huggins Staffing Expenses						
6679 ST GH Staff Clothing (Guildhall)	78	11			11	
Total Maurice Huggins Staffing Expenses	78					
Station Expenditure						
6800 SA Rates - Isambard House	3,842	0				
6801 SA Water Rates - Isambard House	693	0				
6802 SA Gas - Isambard House	438	23		23		
6803 SA Electricity - Isambard House	4,817	395		395		
6804 SA Fire & Security Alarm - Isambard House	473	86		86		
6808 SA Cleaning Materials & Equipment - Isambard Hou	1,026	124		124		
6810 SA General Repairs & Maintenance - Isambard Hou	1,889	363		363		
6813 SA Refreshments Costs - Isambard House	81	0		0		
6814 SA Equipment - Isambard House	426	85		85		
6818 SA Professional Costs - Isambard House	105	21		21		
6822 SA Activities & Events	1,886	33		33		
Total Station Expenditure	15,676					
Grounds & Premises Expenditure						
6500 SE Tree Survey and Tree Maintenance	8,262	118	118			
6503 SE Allotments - Churchtown	1,324	209	209			
6506 SE Grounds Maintenance & Watering	10,721	1,932	1,932			
6508 SE Public Toilets (Operational Costs)	6,533	417	417			
6517 SE Cornish Cross (Maintenance)	328	16	16			
6525 SE Public Toilets (Repairs & Maintenance Costs)	1,441	289	289			
6526 SE Tools, Equipment & Materials (Store & All Areas)	4,747	840	840			
6529 SE Refuse Disposal	6,181	1,236	1,236			
6530 SE Allotment Software Subscription	669	218	218			
6531 SE Public Toilet Commercial Cleaning	34,370	7,332	7,332			
Total Grounds & Premises Expenditure	74,575					
Grounds & Premises Staffing Expenditure						
6653 ST PF Staff Clothing	36	6	6			
Total Grounds & Premises Staffing Expenditure	36					
Town & Waterfront Expenditure						
6229 SE CCTV Annual Maintenance	132	40	40			

Account	Actual Net Amounts 2024/25	Actual VAT	Non-Business	Taxable Supplies	Exempt Supplies	Non-attributable
6504 SE Street Furniture (Maintenance)	1,394	258	258			
6505 SE Street Lighting	501	27	27			
6511 SE Tourism & Signage	60	12	12			
6515 SE Festive Lights Maintenance & Electricity	3,751	488	488			
6519 SE Flags & Bunting	2,378	476	476			
6522 SE Pontoon (Maintenance Costs)	2,250	395		395		
6524 SE Vehicle Maintenance and Repair Costs	9,332	1,604	1,604			
6528 SE Pontoon Accommodation	5,496	793		793		
Total Town & Waterfront Expenditure	25,294					
Town & Waterfront Staffing Expenditure						
6673 ST SE Services Delivery - Clothing	1,374	211	211			
6674 ST SE Services Delivery - Mobiles	904	153	153			
6675 ST SE Services Delivery Staff Travelling Expenses	1,874	0	0			
Total Town & Waterfront Staffing Expenditure	4,152					
Personnel Expenditure						
6654 ST PE Staff Welfare	1,621	101				101
6660 ST PE Staff Recognition	25	0				0
6662 ST PE HR Professional Fees	11,119	2,211				2,211
6656 ST PE Staff Training (P&F)	1,977	350				350
6678 ST PE Staff Training (Guildhall)	95	0				0
6682 ST PE Staff Training (Library)	281	37	37			
6676 ST PE Staff Training (Service Delivery)	6,457	829	829			
Library Staffing Costs	138,632					
P&F Staffing Costs	348,399					
Service Delivery Staffing Costs	307,696					
Total Personnel Expenditure	816,304					
Total Operating Expenditure	1,252,456					
EMF Expenditure						
Burial Authority EMF Expenditure						
6070 BA EMF Churchtown Cemetery Capital Works	(20)	0	0			
6073 BA EMF Memorial Garden	154	31	31			
Total Burial Authority EMF Expenditure	133					
P&F EMF Expenditure						
6271 PF EMF Election	450	0	0			
6272 PF EMF Robes & Civic Regalia	1,624	314	314			
6275 PF EMF Neighbourhood Plan	195	37	37			
6280 PF EMF Town Vision	430	0	0			
6281 PF EMF Town Vitality Funding Grant	58,617	7,854	7,854			
6282 PF EMF Funding Bids (Consultancy Fees)	9,880	216	216			
6370 PF EMF Computer & Office Equipment Renewal	3,771	754				754
Total P&F EMF Expenditure	74,967					
Guildhall EMF Expenditure						
6470 GH EMF Guildhall Maintenance	77,531	15,702			1476	14226
Total Guildhall EMF Expenditure	77,531					
Library EMF Expenditure						
6971 LI EMF Saltash Library Property Refurbishment	64,455	12,755	12,755			
6972 LI EMF Library Equipment & Furniture	3,050	610	610			
Total Library EMF Expenditure	67,504					
Longstone EMF Expenditure						
7170 LO EMF Longstone Depot Capital Works	1,212	242	242			
Total Longstone EMF Expenditure	1,212					
Station EMF Expenditure						
6473 SA EMF Station Building (Purchase & Capital Works	31,822	6,321		6,321		
6871 SA EMF Tresorys Kernow Funding	35	0		0		
Total Station EMF Expenditure	31,857					
Grounds & Premises EMF Expenditure						
6471 SE EMF Heritage Centre	250	0			0	
6571 SE EMF Saltash Recreation Areas	2,014	302	302			
6580 SE EMF Public Toilets (Capital Works)	1,686	362	362			
6592 SE EMF Pilmere Play Parks	94,955	18,991	18,991			
6588 SE EMF Victoria Gardens	519	71	71			
Total Grounds & Premises EMF Expenditure	99,424					
Town & Waterfront EMF Expenditure						
6570 SE EMF Notice Boards (Repair & Replace)	550	100	100			
6572 SE EMF Festive Lights	12,421	2,464	2,464			
6574 SE EMF Salt Bins	96	19	19			
6575 SE EMF Street Furniture (New & Replace)	133	27	27			
6578 SE EMF Equipment and Vehicles (Capital Works)	34,286	6,781	6,781			
6582 SE EMF Town War Memorial	14,540	0	0			
6584 SE EMF Pontoon Maintenance Costs	29,035	5,719		5,719		
Total Town & Waterfront EMF Expenditure	91,061					
EMF Personnel Expenditure						
6694 ST PF EMF Staff Contingency (P&F)	12,056	2,367	2,367			
6701 ST PE EMF Staff Recruitment	643	42	42			
Total EMF Personnel Expenditure	12,699					
Total EMF Expenditure	456,388					
Total Operating Expenditure	1,708,844	129,148	74,647	14358	2197	37946
Operating Surplus/ (Deficit)	47,285					

Allocation of non-attributable VAT					
Taxable Income	27,420	1.6%	36,498.55	-	36,498.55
Exempt Income	39,559	2.3%	592.48	-	592.48
Total Income	1,756,129			854.79	854.79
Total VAT for each category			111,145.54	14,950.31	3,052.14
					0.00